SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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Gangtok **Wednesday 21st May, 2025** **No. 134**

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 06/2024-Rate/GST/SIKKIM **Date 08th October, 2024**

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance (Department of, No. 4/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered Person	Any registered person".

2. This notification shall come into force on the 10th day of October, 2024.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai, Commissioner
Commercial Taxes Division
Finance Department